FY.51042US1A PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Kato et al.

Appl. No. : 10/796,609

Filed : March 9, 2004

For : FRAME ARRANGEMENT FOR

OFF-ROAD VEHICLE

Examiner : Tiffany Louise Webb

Group Art Unit : 3616

RESPONSE TO FEBRUARY 2, 2007 FINAL OFFICE ACTION

Mail Stop AF

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed February 2, 2007, Applicant respectfully submits the following comments and amendments.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 6 of this paper.